		FOR OHF USE					

LL1

2001
STATE OF ILLINOIS
DEPARTMENT OF PUBLIC AID
FINANCIAL AND STATISTICAL REPORT FOR
LONG-TERM CARE FACILITIES
(FISCAL YEAR 2001)

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH Facility ID Number: 0036376

Facility Name: Manorcare at Elk Grove Village

Address: 1920 Nerge Rd. (Number) Elk Grove Village (City) 60007 (Zip Code)

County: Cook

Telephone Number: (708) 301-0550 **Fax #** (708) 301-0013

IDPA ID Number: 520886946011

Date of Initial License for Current Owners: 7/30/90

Type of Ownership:

	VOLUNTARY,NON-PROFIT	X	PROPRIETARY		GOVERNMENTAL
	Charitable Corp.		Individual		State
	Trust		Partnership		County
IRS Exemption Code		X	Corporation		Other
			"Sub-S" Corp.		
			Limited Liability Co.		
			Trust		
			Other		

In the event there are further questions about this report, please contact:
Name: Craig Dekany **Telephone Number:** (419) 252-5740

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 6/01/00 to 5/31/01 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider
(Signed) _____ (Date)
(Type or Print Name) Barry Lazarus
(Title) Vice President - Reimbursement

Paid Preparer
(Signed) _____ (Date)
(Print Name and Title)
(Firm Name & Address)
(Telephone) ( ) Fax # ( )

MAIL TO: OFFICE OF HEALTH FINANCE
ILLINOIS DEPARTMENT OF PUBLIC AID
201 S. Grand Avenue East
Springfield, IL 62763-0001 **Phone # (217) 782-1630**

Facility Name & ID Number Manorcare at Elk Grove Village # 0036376 Report Period Beginning: 6/01/00 Ending: 5/31/01

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds 6/01/00

	1 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1	180	Skilled (SNF)	190	69,350	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	180	TOTALS	190	69,350	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment: Public Aid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	2,243	2,544	9,737	14,524	8
9	SNF/PED					9
10	ICF	20,020	27,459	2,401	49,880	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	22,263	30,003	12,138	64,404	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 92.87%

D. How many bed-hold days during this year were paid by Public Aid? 41 (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients. (E.g., day care, "meals on wheels", outpatient therapy)
N/A

F. Does the facility maintain a daily midnight census? Yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?
YES [ ] NO [X]

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?
YES [ ] NO [X]

I. On what date did you start providing long term care at this location?
Date started 7/30/90

J. Was the facility purchased or leased after January 1, 1978?
YES [ ] Date NO [X]

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter number of beds certified 42 and days of care provided 7,126

Medicare Intermediary B/C Maryland

IV. ACCOUNTING BASIS

ACCRUAL [X] MODIFIED CASH* [ ] CASH* [ ]

Is your fiscal year identical to your tax year? YES [ ] NO [X]

Tax Year: 12/31/01 Fiscal Year: 5/31/01

* All facilities other than governmental must report on the accrual basis.

Facility Name & ID Number Manorcare at Elk Grove Village # 0036376 Report Period Beginning: 6/01/00 Ending: 5/31/01

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger Salary/Wage 1	Supplies 2	Other 3	Total 4	Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR OHF USE ONLY 9	10	
	A. General Services											
1	Dietary	360,535	21,943	19,901	402,379	2,805	405,184		405,184			1
2	Food Purchase		248,148		248,148		248,148	(1,786)	246,362			2
3	Housekeeping	170,741	22,510	9,231	202,482		202,482		202,482			3
4	Laundry	91,691	30,549	505	122,745		122,745	(41,730)	81,015			4
5	Heat and Other Utilities			215,611	215,611	12,861	228,472		228,472			5
6	Maintenance	51,786	37,466	39,004	128,256		128,256		128,256			6
7	Other (specify):*			331	331		331		331			7
8	**TOTAL General Services**	674,753	360,616	284,583	1,319,952	15,666	1,335,618	(43,516)	1,292,102			8
	B. Health Care and Programs											
9	Medical Director			12,955	12,955		12,955		12,955			9
10	Nursing and Medical Records	3,227,905	256,381	103,566	3,587,852	50,830	3,638,682		3,638,682			10
10a	Therapy	378,576	6,575	47,259	432,410		432,410		432,410			10a
11	Activities	82,348	3,179	8,014	93,541		93,541		93,541			11
12	Social Services	143,358		(1,628)	141,730		141,730		141,730			12
13	Nurse Aide Training											13
14	Program Transportation											14
15	Other (specify):*											15
16	**TOTAL Health Care and Programs**	3,832,187	266,135	170,166	4,268,488	50,830	4,319,318		4,319,318			16
	C. General Administration											
17	Administrative	128,330		580,675	709,005	(127,804)	581,201		581,201			17
18	Directors Fees											18
19	Professional Services			2,683	2,683	(1,056)	1,627	(1,627)				19
20	Dues, Fees, Subscriptions & Promotions			199,989	199,989		199,989	(13,917)	186,072			20
21	Clerical & General Office Expenses	260,269	64,150	92,034	416,453	1,056	417,509	(44,346)	373,163			21
22	Employee Benefits & Payroll Taxes			872,798	872,798	(26,902)	845,896		845,896			22
23	Inservice Training & Education			845	845		845		845			23
24	Travel and Seminar			10,951	10,951		10,951		10,951			24
25	Other Admin. Staff Transportation											25
26	Insurance-Prop.Liab.Malpractice			52,929	52,929		52,929		52,929			26
27	Other (specify):*			5	5		5		5			27
28	**TOTAL General Administration**	388,599	64,150	1,812,909	2,265,658	(154,706)	2,110,952	(59,890)	2,051,062			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	4,895,539	690,901	2,267,658	7,854,098	(88,210)	7,765,888	(103,406)	7,662,482			29

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Facility Name & ID Number Manorcare at Elk Grove Village #0036376 Report Period Beginning: 6/01/00 Ending: 5/31/01

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4	5	6	7	8	9	10	
	D. Ownership											
30	Depreciation			392,780	392,780	69,599	462,379		462,379			30
31	Amortization of Pre-Op. & Org.			33,682	33,682		33,682		33,682			31
32	Interest					18,611	18,611	224	18,835			32
33	Real Estate Taxes			721,441	721,441		721,441		721,441			33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			42,530	42,530		42,530		42,530			35
36	Other (specify):*											36
37	**TOTAL Ownership**			1,190,433	1,190,433	88,210	1,278,643	224	1,278,867			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		246,251	63,561	309,812		309,812		309,812			39
40	Barber and Beauty Shops		12,962	13,018	25,980		25,980		25,980			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			104,025	104,025		104,025		104,025			42
43	Other (specify):*		107,865		107,865		107,865		107,865			43
44	**TOTAL Special Cost Centers**		367,078	180,604	547,682		547,682		547,682			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	4,895,539	1,057,979	3,638,695	9,592,213		9,592,213	(103,182)	9,489,031			45

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**

Facility Name & ID Number Manorcare at Elk Grove Village # 0036376 Report Period Beginning: 6/01/00 Ending: 5/31/01

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7. In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer-ence	3 OHF USE ONLY	
1	Day Care	$		$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(1,786)	2		4
5	Telephone, TV & Radio in Resident Rooms	(13,887)	21		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients	(41,730)	4		8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income	224	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(12,128)	21		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)	(1,137)	21		16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(1,627)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(17,194)	21		24
25	Fund Raising, Advertising and Promotional	(13,917)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	Nurse Aide Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule				29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (103,182)		$	30

OHF USE ONLY								
48		49		50		51		52	

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)			34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (103,182)		37

***These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.**

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.		X	$		38
39						39
40	Gift and Coffee Shops		X			40
41	Barber and Beauty Shops		X			41
42	Laboratory and Radiology		X			42
43	Prescription Drugs		X			43
44	Exceptional Care Program		X			44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	**TOTAL (C): (sum of lines 38-46)**			$		47

STATE OF ILLINOIS

Manorcare at Elk Grove Village

ID# **0036376**

Report Period Beginning: **6/01/00**

Ending: **5/31/01**

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1		$		1
2				2
3				3
4				4
5				5
6				6
7				7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	**Total**	0		49

STATE OF ILLINOIS — Summary A

Facility Name & ID Number Manorcare at Elk Grove Village # 0036376 Report Period Beginning: 6/01/00 Ending: 5/31/01

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(1,786)	0	0	0	0	0	0	0	0	0	0	(1,786)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	(41,730)	0	0	0	0	0	0	0	0	0	0	(41,730)	4
5	Heat and Other Utilities	0	0	0	0	0	0	0	0	0	0	0	0	5
6	Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	**TOTAL General Services**	(43,516)	0	0	0	0	0	0	0	0	0	0	(43,516)	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	Nurse Aide Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	**TOTAL Health Care and Programs**	0	0	0	0	0	0	0	0	0	0	0	0	16
	C. General Administration													
17	Administrative	0	0	0	0	0	0	0	0	0	0	0	0	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(1,627)	0	0	0	0	0	0	0	0	0	0	(1,627)	19
20	Fees, Subscriptions & Promotions	(13,917)	0	0	0	0	0	0	0	0	0	0	(13,917)	20
21	Clerical & General Office Expenses	(44,346)	0	0	0	0	0	0	0	0	0	0	(44,346)	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	0	0	0	0	0	0	0	0	0	0	0	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	**TOTAL General Administration**	(59,890)	0	0	0	0	0	0	0	0	0	0	(59,890)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(103,406)	0	0	0	0	0	0	0	0	0	0	(103,406)	29

STATE OF ILLINOIS **Summary B**

Facility Name & ID Number **Manorcare at Elk Grove Village** **# 0036376** **Report Period Beginning:** **6/01/00** **Ending:** **5/31/01**

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
30	Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	224	0	0	0	0	0	0	0	0	0	0	224	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	0	0	0	0	0	0	0	0	0	0	0	0	34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	**TOTAL Ownership**	224	0	0	0	0	0	0	0	0	0	0	224	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	**TOTAL Special Cost Centers**	0	0	0	0	0	0	0	0	0	0	0	0	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(103,182)	0	0	0	0	0	0	0	0	0	0	(103,182)	45

Facility Name & ID Number Manorcare at Elk Grove Village # 0036376 Report Period Beginning: 6/01/00 Ending: 5/31/01

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
ManorCare, Inc.	100	Health Care & Retirement Corporation of America (SEE H.O. COST REPORT)	Toledo, OH			

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [X] YES [ ] NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

	1 Schedule V	2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	See	Home Office Allocation	$ 580,675	HCR Manor Care, Inc.	100.00%	$ 580,675	$	1
2	V	Page							2
3	V	8							3
4	V								4
5	V								5
6	V	10a	Therapy Management	36,500	Heartland Management Services	100.00%	36,500		6
7	V								7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			$ 617,175			$ 617,175	$ *	14

*** Total must agree with the amount recorded on line 34 of Schedule VI.**

Facility Name & ID Number Manorcare at Elk Grove Village # 0036376 Report Period Beginning: 6/01/00 Ending: 5/31/01

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1	2	3	4	5	6		7		8	
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**		Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	N/A								$		1
2											2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	$		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

Facility Name & ID Number Manorcare at Elk Grove Village # 0036376 Report Period Beginning: 6/01/00 Ending: 5/31/01

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES [X] NO [ ]

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization: HCR ManorCare, Inc.
Street Address: 333 North Summit St.
City / State / Zip Code: Toledo, Oh 43604
Phone Number: (419) 252-5500
Fax Number: (419) 254-5495

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	1	Dietary - Direct	Accumulated Cost	1,816,305,362	357 Nurs. Fac.	$	$		$ 0	1
2	1	Dietary - Pooled	Accumulated Cost	2,066,722,869	357 Nurs. Fac.	671,002	407,536	8,639,942	2,805	2
3	5	Utilities - Direct	Accumulated Cost	1,816,305,362	357 Nurs. Fac.	262,823		8,639,942	1,250	3
4	5	Utilities - Pooled	Accumulated Cost	2,066,722,869	357 Nurs. Fac.	2,777,349		8,639,942	11,611	4
5	10	Nursing - Direct	Accumulated Cost	1,816,305,362	357 Nurs. Fac.	6,096,791	4,282,378	8,639,942	29,002	5
6	10	Nursing - Pooled	Accumulated Cost	2,066,722,869	357 Nurs. Fac.	5,221,432	3,383,186	8,639,942	21,828	6
7	17	General & Admin - Direct	Accumulated Cost	1,816,305,362	357 Nurs. Fac.	23,025,730	19,694,773	8,639,942	109,532	7
8	17	General & Admin - Pooled	Accumulated Cost	2,066,722,869	357 Nurs. Fac.	82,128,599	31,955,235	8,639,942	343,339	8
9	22	Employee Benefits - Direct	Accumulated Cost	1,816,305,362	357 Nurs. Fac.	2,724,065		8,639,942	12,958	9
10	22	Employee Benefits - Pooled	Accumulated Cost	2,066,722,869	357 Nurs. Fac.	(9,534,453)		8,639,942	(39,860)	10
11	30	Depreciation - Direct	Accumulated Cost	1,816,305,362	357 Nurs. Fac.	74,480		8,639,942	354	11
12	30	Depreciation - Pooled	Accumulated Cost	2,066,722,869	357 Nurs. Fac.	16,563,680		8,639,942	69,245	12
13										13
14	32	Interest		0		14,161,817			18,611	14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 144,173,315	$ 59,723,108		$ 580,675	25

Facility Name & ID Number Manorcare at Elk Grove Village # 0036376 Report Period Beginning: 6/01/00 Ending: 5/31/01

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related Long-Term											
1	Conv. Sub. Debentures		X	Facility			$ 241,832	$ 241,832			$ 18,611	1
2												2
3												3
4												4
5												5
	Working Capital											
6												6
7												7
8								Interest Income			224	8
9	TOTAL Facility Related						$ 241,832	$ 241,832			$ 18,835	9
	B. Non-Facility Related*											
10												10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						$	$			$	14
15	TOTALS (line 9+line14)						$ 241,832	$ 241,832			$ 18,835	15

* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7. (See instructions.)

** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2. (See instructions.)

Facility Name & ID Number Manorcare at Elk Grove Village # 0036376 Report Period Beginning: 6/01/00 Ending: 5/31/01

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2000 report.	*Important*, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.	$ 544,143	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		$ 544,143	2
3. Under or (over) accrual (line 2 minus line 1).		$	3
4. Real Estate Tax accrual used for 2001 report. (Detail and explain your calculation of this accrual on the lines below.)		$ 721,441	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. **(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)**		$	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. **TOTAL REFUND $ For 19 Tax Year.** **(Attach a copy of the real estate tax appeal board's decision.)**		$	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		$ 721,441	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:			
	1996	364,119	8
	1997	379,139	9
	1998	392,788	10
	1999	544,143	11
	2000	721,441	12

	FOR OHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2000	$	13
14	PLUS APPEAL COST FROM LINE 5	$	14
15	LESS REFUND FROM LINE 6	$	15
16	AMOUNT TO USE FOR RATE CALCULATION	$	16

NOTES:

1. **Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.**
2. **If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.**
   This denial must be no more than four years old at the time the cost report is filed.

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2000 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2000 real estate tax costs, as well as copies of your real estate tax bills for calendar 2000.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2000 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2001 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Office of Health Finance at (217) 782-1630.

2000 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Manorcare at Elk Grove Village COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0036376

CONTACT PERSON REGARDING THIS REPORT Craig Dekany

TELEPHONE (419) 252-5740 FAX #: (419) 254-5495

A. **Summary of Real Estate Tax Cost**

Enter the tax index number and real estate tax assessed for 2000 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2000.

	(A) Tax Index Number	(B) Property Description		(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	07-35-200-020-0000	See Attached	(70%)	$ 1,030,629.60	$ 721,440.72
2.				$	$
3.				$	$
4.				$	$
5.				$	$
6.				$	$
7.				$	$
8.				$	$
9.				$	$
10.				$	$
		TOTALS		$ 1,030,629.60	$ 721,440.72

B. **Real Estate Tax Cost Allocations**

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? _____ YES X NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. **Tax Bills**

Attach a copy of the 2000 tax bills which were listed in Section A to this statement. Be sure to use the 2000 tax bill which is normally paid during 2001.

Facility Name & ID Number Manorcare at Elk Grove Village # 0036376 Report Period Beginning: 6/01/00 Ending: 5/31/01

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 46,841 B. General Construction Type: Exterior Masonry Frame Steel Number of Stories 1

C. Does the Operating Entity? [X] (a) Own the Facility [ ] (b) Rent from a Related Organization. [ ] (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? [X] (a) Own the Equipment [ ] (b) Rent equipment from a Related Organization. [ ] (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, nurse aide training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? [ ] YES [X] NO
If so, please complete the following:

1. Total Amount Incurred: 2. Number of Years Over Which it is Being Amortized:

3. Current Period Amortization: 4. Dates Incurred:

Nature of Costs:
(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Facility		1990	$ 853,628	1
2					2
3	TOTALS			$ 853,628	3

Facility Name & ID Number Manorcare at Elk Grove Village # 0036376 Report Period Beginning: 6/01/00 Ending: 5/31/01

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	120			1990	$ 5,025,494	$ 183,436		$ 183,436	$	$ 1,500,940	4
5	60			1996	1,836,800						5
6	10			2000	1,063,408						6
7											7
8											8
	Improvement Type**										
9	BUILDING IMPROVEMENTS (Current Year Depreciation)					132,034		132,034		809,688	9
10				1990	12,954						10
11				1991	41,034						11
12				1992	89,111						12
13				1993	29,775						13
14				1994	18,939						14
15				1995	183,207						15
16	WALLVINYL			1996	19,424						16
17	NURSE STATION			1996	10,505						17
18	FLOORS			1996	18,256						18
19	DOOR/WALL/BED GUARDS			1996	9,907						19
20	STORAGE TANKS			1996	39,970						20
21	CORPORATE OVERHEAD-NURSES STATION			1996	7,272						21
22	ELECTRIC/LIGHTING			1996	1,937						22
23	CARPET			1996	10,522						23
24	DOOR ALARM			1996	1,041						24
25	INSTALL BASE/HANDRAILS			1996	1,807						25
26	KITCHEN WORK			1996	2,695						26
27	CHAMPION RACK CONVEY.			1996	9,753						27
28	WATER/SEWER			1996	77,879						28
29	REPAIR DRYWALL			1996	646						29
30	PAVING/CONCRETE & PREP			1996	178,390						30
31	LANDSCAPE			1996	6,296						31
32	FENCING			1996	2,399						32
33	STORAGE SHEDS			1996	8,681						33
34	REBUILD NURSES STATION			1996	12,613						34
35	INSTALL TILE & TRIM			1996	14,462						35
36											36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A, Line 70 for total

Facility Name & ID Number Manorcare at Elk Grove Village # 0036376 Report Period Beginning: 6/01/00 Ending: 5/31/01

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37	PAVING/SIDEWALK WORK	1996	$ 16,195	$		$	$	$	37
38	ELECTRICAL/LIGHTING	1996	3,842						38
39	CARPETING	1996	2,939						39
40	KITCHEN WORK	1996	3,467						40
41	LANDSCAPING	1996	3,000						41
42	PERMITS/PROFESSIONAL FEES-NURSES STATION	1996	3,468						42
43	CARPENTRY/MILLWORK	1996	4,464						43
44	PLUMBING	1996	15,135						44
45	HVAC	1996	1,932						45
46	DRYWALL/DOORS/FRAMING	1996	3,563						46
47	WALLCOVERINGS/CORNERGUARDS	1997	15,718						47
48	ELECTRICAL/LIGHTING	1997	1,662						48
49	PLUMBING	1997	17,802						49
50	TILE/FLOORING	1997	6,287						50
51	BASE TRIM/HAND RAILS	1997	3,303						51
52	CABINETRY	1997	2,770						52
53	CORPORATE OVERHEAD	1997	10,516						53
54	FACILITY PLAN ALLOC.	1997	5,964						54
55	CARPET	1997	6,512						55
56	SECURITY SYSTEM	1997	11,464						56
57	ROOF WORK	1997	784						57
58	CONTROLLED AIR SYSTEM	1997	45,589						58
59	DEVELOPER COST	1998	1,294						59
60	CARPETING	1998	40,582						60
61	HVAC WORK	1998	4,385						61
62	CORPORATE OVERHEAD	1998	1,651						62
63	GENERAL CONTRACTOR FEES	1998	594						63
64	PLUMBING	1998	1,386						64
65	PAINTING/WALLCOVERING	1998	119						65
66	ELECTRICAL	1998	16,566						66
67	DEVELOPERS	1998	5,519						67
68	FLOORING/CEILING	1998	8,206						68
69									69
70	TOTAL (lines 4 thru 69)		$ 9,001,855	$ 315,470		$ 315,470	$	$ 2,310,628	70

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Manorcare at Elk Grove Village # 0036376 Report Period Beginning: 6/01/00 Ending: 5/31/01

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		$ 9,001,855	$ 315,470		$ 315,470	$	$ 2,310,628	1
2	HVAC	1998	735						2
3	DOOR/WINDOW	1998	985						3
4	SIGN	1998	5,931						4
5	CARPENTRY	1998	19,046						5
6	MILLWORK	1998	610						6
7	ELECRICAL	1999	532						7
8	PAVING	1998	21,628						8
9	KEYPAD, TONE BOARD, INSTALLED	1999	1,293						9
10	PLEATED DRAPES W/ TIEBACKS	1999	300						10
11	RENOVATION OF ROOMS	1999	22,585						11
12	FREIGHT	1999	59						12
13	FREIGHT	1999	71						13
14	CEILING & WALL REPAIR	2000	767						14
15	PAINTING	2000	51,397						15
16	WALLCOVERING	2000	6,566						16
17	ELECTRICAL	2000	750						17
18	CEILING/WALL REPAIR RESIDENT ROOM	2000	4,840						18
19	FREIGHT ON WALLCOVERING	1999	169						19
20	FREIGHT ON WALLCOVERING	1999	207						20
21	VINYL WALLCOVERING	1999	781						21
22	WALLCOVERING	2000	523						22
23	WALLCOVERING	2000	482						23
24	CORNER GUARDS	2000	54						24
25	WALLCOVERING	2000	344						25
26	WALLCOVERING	2000	1,054						26
27	CODE UPGRADES - ARCADIA STAND	2000	730						27
28	STATION B & ARCADIA UPGRADES	2000	7,451						28
29	STATION B & ARCADIA UPGRADES	2000	1,365						29
30	BOOKKEEPING OFFICE CARPET & CO	2000	6,388						30
31	WALLCOVERING	2000	2,401						31
32	CARPETING & PADS	2000	380						32
33									33
34	TOTAL (lines 1 thru 33)		$ 9,162,279	$ 315,470		$ 315,470	$	$ 2,310,628	34

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Manorcare at Elk Grove Village # 0036376 Report Period Beginning: 6/01/00 Ending: 5/31/01

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		$ 9,162,279	$ 315,470		$ 315,470	$	$ 2,310,628	1
2	WALLCOVERING & CORNER GUARDS	2000	7,297						2
3	ELECTRICAL	2000	1,285						3
4	ELECTRICAL - RENOVATIONS	2000	1,150						4
5	FLOORING	2000	1,497						5
6	STATION B & ARCADIA RENOVATIONS	2000	775						6
7	PAINTING - BKKOFFIC, CONFRM & ACTRM	2000	4,116						7
8	BORDER - ARCADIA UPGRADES	2000	252						8
9	ADDT'L ARCADIA RENOVATION COSTS	2000	528						9
10	WIRING - GENERATOR	2000	550						10
11	BLDG COST - JE 265648 KK	2000	(1,925)						11
12	INSTALL TILE - DISHRM	2000	1,500						12
13	TILE - DISHRM	2000	4,819						13
14	ENGINEER - BED ADDITION	2000	1,046						14
15	LEGAL FEES-BED ADDITION	2000	570						15
16	CABINETS	2000	2,480						16
17	ADDTL COST FLOORING	2000	6,160						17
18	DEVELOPMENT COST FOR BED ADDTN	2000	402						18
19	CREDIT VILLAGE FAC BED ADDTN	2001	(500)						19
20	CONCRETE TESTING	2000	2,584						20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 9,196,863	$ 315,470		$ 315,470	$	$ 2,310,628	34

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Manorcare at Elk Grove Village # 0036376 Report Period Beginning: 6/01/00 Ending: 5/31/01

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	$ 1,155,571	$ 77,310	$ 77,310	$		$ 385,692	71
72	Current Year Purchases	150,555						72
73	Fully Depreciated Assets							73
74	H/O Office			69,599	69,599			74
75	TOTALS	$ 1,306,126	$ 77,310	$ 146,909	$ 69,599		$ 385,692	75

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76				$	$	$	$		$	76
77										77
78										78
79										79
80	TOTALS			$	$	$	$		$	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	$ 11,356,617	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 392,780	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 462,379	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ 69,599	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 2,696,320	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		$	$	$	86
87					87
88					88
89					89
90					90
91	TOTALS	$	$	$	91

G. Construction-in-Progress

	Description	Cost	
92		$	92
93			93
94			94
95		$	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease:

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
If NO, see instructions. [ ] YES [X] NO

		1 Year Constructed	2 Number of Beds	3 Date of Lease	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:	N/A			$			3
4	Additions							4
5								5
6								6
7	TOTAL				$ **			7

8. List separately any amortization of lease expense included on page 4, line 34.
This amount was calculated by dividing the total amount to be amortized
by the length of the lease .

9. Option to Buy: [ ] YES [ ] NO Terms: *

10. Effective dates of current rental agreement:
Beginning
Ending

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	/2002	$
13.	/2003	$
14.	/2004	$

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental? [X] YES [ ] NO

16. Rental Amount for movable equipment: $ 42,530 Description:
(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	N/A		$	$	17
18					18
19					19
20					20
21	TOTAL		$	$	21

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

Facility Name & ID Number Manorcare at Elk Grove Village # 0036376 Report Period Beginning: 6/01/00 Ending: 5/31/01

XIII. EXPENSES RELATING TO NURSE AIDE TRAINING PROGRAMS (See instructions.)

A. TYPE OF TRAINING PROGRAM (If aides are trained in another facility program, attach a schedule listing the facility name, address and cost per aide trained in that facility.)

1. HAVE YOU TRAINED AIDES DURING THIS REPORT PERIOD? [ ] YES [X] NO

If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:
   - IN-HOUSE PROGRAM [ ]
   - IN OTHER FACILITY [ ]
   - COMMUNITY COLLEGE [ ]
   - HOURS PER AIDE ____

3. CLINICAL PORTION:
   - IN-HOUSE PROGRAM [ ]
   - IN OTHER FACILITY [ ]
   - HOURS PER AIDE ____

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	$	$	$	$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	Nurse Aide Competency Tests				
9	TOTALS	$	$	$	$
10	SUM OF line 9, col. 1 and 2 (e)	$			

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training aides from other facilities.

$

D. NUMBER OF AIDES TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
(c) For in-house training programs only. Do not include fringe benefits.
(d) Allocate based on if the aide is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own aides.
(e) The total amount of Drop-out and Completed Costs for your own aides must agree with Sch. V, line 13, col. 8.
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained aides.

Facility Name & ID Number Manorcare at Elk Grove Village # 0036376 Report Period Beginning: 6/01/00 Ending: 5/31/01

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff Units of Service	Staff Cost	Outside Practitioner (other than consultant) Units	Outside Practitioner (other than consultant) Cost	Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
1	Licensed Occupational Therapist	10a	4795 hrs	$ 108,564	888	$ 20,097	$ 3,786	5,683	$ 132,447	1
2	Licensed Speech and Language Development Therapist	10a	3878 hrs	87,797	410	9,277	0	4,288	97,074	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10a	8048 hrs	182,215	790	17,885	1,546	8,838	201,646	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39,2	# of prescrpts				246,251		246,251	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	Other (specify): P/S Pharm,X-Ray,Lab	39,3				63,561	1,243		64,804	13
14	TOTAL			$ 378,576	2,088	$ 110,820	$ 252,826	18,809	$ 742,222	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as nurse aides, who help with the above activities should not be listed on this schedule.

STATE OF ILLINOIS

Facility Name & ID Number Manorcare at Elk Grove Village **#** 0036376 **Report Period Beginning:** 6/01/00 **Ending:** 5/31/01

XV. BALANCE SHEET - Unrestricted Operating Fund. **As of** 5/31/01 **(last day of reporting year)**

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ 24,299	$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance (481,252))	1,225,779		3
4	Supply Inventory (priced at)	25,086		4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	5,653		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 1,280,817	$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	853,628		13
14	Buildings, at Historical Cost	9,196,864		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	1,306,125		16
17	Accumulated Depreciation (book methods)	(2,696,320)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 8,660,297	$	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 9,941,114	$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 14,017	$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	475,745		30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)	721,441		32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Accrued Payables	105,218		36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 1,316,421	$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation	4,389		42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$ 4,389	$	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 1,320,810	$	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 8,620,304	$	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 9,941,114	$	48

***(See instructions.)**

Facility Name & ID Number Manorcare at Elk Grove Village # 0036376 Report Period Beginning: 6/01/00 Ending: 5/31/01

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ 8,417,134	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 8,417,134	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	1,115,463	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	( )	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	**TOTAL Additions (deductions) (sum of lines 7-16)**	$ 1,115,463	17
	B. Transfers (Itemize):		
18	**Change in Intercompany**	(912,293)	18
19			19
20			20
21			21
22			22
23	**TOTAL Transfers (sum of lines 18-22)**	$ (912,293)	23
24	**BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)**	$ 8,620,304	24 *

*** This must agree with page 17, line 47.**

Facility Name & ID Number Manorcare at Elk Grove Village # 0036376 Report Period Beginning: 6/01/00 Ending: 5/31/01

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

	Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 11,055,022	1
2	Discounts and Allowances for all Levels	(1,809,925)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 9,245,097	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	1,065,786	6
7	Oxygen	(964)	7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 1,064,822	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	Nurses Aide Training Reimbursements		11
12	Gift and Coffee Shop	1,137	12
13	Barber and Beauty Care	35,275	13
14	Non-Patient Meals	1,786	14
15	Telephone, Television and Radio	13,887	15
16	Rental of Facility Space		16
17	Sale of Drugs	230,976	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	54,443	19
20	Radiology and X-Ray	4,323	20
21	Other Medical Services		21
22	Laundry	41,730	22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 383,557	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	14,200	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 14,200	26
	E. Other Revenue (specify):**		
27	Settlement Income (Insurance, Legal, Etc.)		27
28			28
28a			28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 10,707,676	30

	Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	1,319,952	31
32	Health Care	4,268,488	32
33	General Administration	2,265,658	33
	B. Capital Expense		
34	Ownership	1,190,433	34
	C. Ancillary Expense		
35	Special Cost Centers	547,682	35
36	Provider Participation Fee		36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 9,592,213	40
41	**Income before Income Taxes (line 30 minus line 40)****	1,115,463	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ 1,115,463	43

* **This must agree with page 4, line 45, column 4.**

** **Does this agree with taxable income (loss) per Federal Income Tax Return? _____ If not, please attach a reconciliation.**

*** **See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.**

****Provide a detailed breakdown of "Other Revenue" on an attached sheet.**

Facility Name & ID Number Manorcare at Elk Grove Village # 0036376 Report Period Beginning: 6/01/00 Ending: 5/31/01

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)
(This schedule must cover the entire reporting period.)

		1 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	3,167	3,494	$ 96,236	$ 27.54	1
2	Assistant Director of Nursing	1,823	2,011	46,123	22.94	2
3	Registered Nurses	50,347	55,547	901,163	16.22	3
4	Licensed Practical Nurses	112,012	123,581	1,763,679	14.27	4
5	Nurse Aides & Orderlies	44,569	49,172	381,731	7.76	5
6	Nurse Aide Trainees					6
7	Licensed Therapist	12,752	13,889	314,468	22.64	7
8	Rehab/Therapy Aides	3,056	3,329	64,108	19.26	8
9	Activity Director	7,303	8,061	82,348	10.22	9
10	Activity Assistants					10
11	Social Service Workers	10,494	11,584	143,358	12.38	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	34,689	38,271	360,535	9.42	15
16	Dishwashers					16
17	Maintenance Workers	2,508	2,768	51,786	18.71	17
18	Housekeepers	18,613	20,545	170,741	8.31	18
19	Laundry	8,049	8,878	91,691	10.33	19
20	Administrator	2,616	2,080	122,993	59.13	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	16,770	16,770	265,606	15.84	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	3,600	3,972	38,973	9.81	31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	332,368	363,952	$ 4,895,539 *	$ 13.45	34

* This total must agree with page 4, column 1, line 45. ** See instructions.

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant	Monthly	$ 13,456	5,1,3	35
36	Medical Director	Monthly	12,955	5,9,3	36
37	Medical Records Consultant	Monthly	7,931	5,10,3	37
38	Nurse Consultant				38
39	Pharmacist Consultant				39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	Monthly	8,014	5,11,3	44
45	Social Service Consultant				45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		$ 42,356		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 Schedule V Line & Column Reference	
50	Registered Nurses	5,588	$ 90,637	5,10,3	50
51	Licensed Practical Nurses				51
52	Nurse Aides				52
53	TOTAL (lines 50 - 52)	5,588	$ 90,637		53

Facility Name & ID Number Manorcare at Elk Grove Village # 0036376 Report Period Beginning: 6/01/00 Ending: 5/31/01

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Kit Keane	Administrator	0	$ 128,330
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 128,330

B. Administrative - Other

Description	Amount
Management Fees	$ 580,675
TOTAL (agree to Schedule V, line 17, col. 3)	$ 580,675
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
	Legal Fees	$ 1,627
Corporate Intelligence	Consulting Fees	632
Quality Care Consulting	Consulting Fees	424
TOTAL (agree to Schedule V, line 19, column 3)		
(If total legal fees exceed $2500 attach copy of invoices.)		$ 2,683

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 74,273
Unemployment Compensation Insurance	33,261
FICA Taxes	356,371
Employee Health Insurance	266,569
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
Employee Appreciation	224
Payroll Overhead Allocated	0
401K / SMSP Match	30,451
Other Employee Benefits	116,764
Tuition Program	523
Employee Uniforms	(5,638)
Home Office Allocation	(26,902)
TOTAL (agree to Schedule V, line 22, col.8)	$ 845,896

E. Schedule of Non-Cash Compensation Paid to Owners or Employees

Description	Line #	Amount
		$
TOTAL		$

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$ 100
Advertising: Employee Recruitment	163,675
Health Care Worker Background Check	
(Indicate # of checks performed 71)	1,428
Dues & Subscriptions	3,749
Association Dues	6,959
Advertising	24,005
Public Relations	73
Less: Public Relations Expense	(73)
Non-allowable advertising	(13,844)
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 186,072

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	10,951
Includes travel expense to the Home	
Office in Toledo, OH for regional	
meeting	
Seminar Expense	
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 10,951

* Attach copy of IMRF notifications

**See instructions.

Facility Name & ID Number Manorcare at Elk Grove Village # 0036376 Report Period Beginning: 6/01/00 Ending: 5/31/01

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY1998	FY1999	FY2000	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006
1	N/A		$		$	$	$	$	$	$	$	$	$
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		$		$	$	$	$	$	$	$	$	$

Facility Name & ID Number Manorcare at Elk Grove Village **#** 0036376 **Report Period Beginning:** 6/01/00 **Ending:** 5/31/01

XX. GENERAL INFORMATION:

(1) Are nursing employees (RN,LPN,NA) represented by a union? **No**

(2) Are there any dues to nursing home associations included on the cost report? **Yes**
If YES, give association name and amount. **IHCA $ 6959**

(3) Did the nursing home make political contributions or payments to a political action organization? **No** If YES, have these costs been properly adjusted out of the cost report? _____

(4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? **No** If YES, what is the capacity? _____

(5) Have you properly capitalized all major repairs and equipment purchases? **Yes**
What was the average life used for new equipment added during this period? _____

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ **95,816** Line **10**

(7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? **Yes** If NO, attach a complete explanation.

(8) Are you presently operating under a sale and leaseback arrangement? **No**
If YES, give effective date of lease. _____

(9) Are you presently operating under a sublease agreement? _____ YES **X** NO

(10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES _____ NO **X** If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

_____

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department of Public Aid during this cost report period. $ **104,025**
This amount is to be recorded on line 42 of Schedule V.

(12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? **No** If YES, attach an explanation of the allocation.

(13) Have costs for all supplies and services which are of the type that can be billed to the Department of Public Aid, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? **Yes**

(14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? **No** For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.

(15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. $ **N/A** Has any meal income been offset against related costs? **Yes** Indicate the amount. $ **(1,786)**

(16) Travel and Transportation
a. Are there costs included for out-of-state travel? **Yes**
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? **No** If YES, please indicate the amount of income earned from such a program during this reporting period. $ _____
c. What percent of all travel expense relates to transportation of nurses and patients? **N/A**
d. Have vehicle usage logs been maintained? **N/A**
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? **N/A**
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? **N/A**
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such transportation during this reporting period. $ _____

(17) Has an audit been performed by an independent certified public accounting firm? **No**
Firm Name: _____ The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? _____ If no, please explain. _____

(18) Have all costs which do not relate to the provision of long term care been adjusted out out of Schedule V? **Yes**

(19) If total legal fees are in excess of $2500, have legal invoices and a summary of services performed been attached to this cost report? **N/A**
Attach invoices and a summary of services for all architect and appraisal fees.